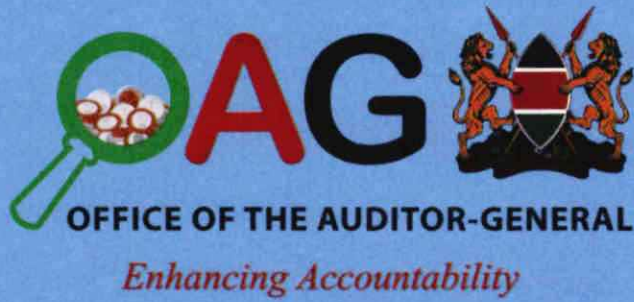
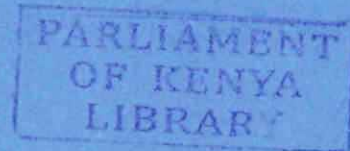


REPUBLIC OF KENYA



REPORT

OF



THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT –
KASIPUL CONSTITUENCY**

THE NATIONAL ASSEMBLY	
FOR THE YEAR ENDED	
DATE:	30 JUNE, 2024 Wednesday
TABLED BY:	Hon. Owen Bwayo, MP Deputy Leader of Majority
CLERK AT THE TABLE:	Ruth Njirau



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT
FUND**

KASIPUL CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024**

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

The mandate of the Fund as derived from sec (3) of the NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

To provide leadership and policy direction for effective and efficient management of the Fund.

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work.
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund.
3. **Timeliness** – we adhere to prompt delivery of service.
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people.
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The NG-CDF Kasipul Constituency's day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E Holder	Eunice Irene Awuor
2.	Sub-County Accountant	Jared Odhiambo Orinda
3.	Chairman NG-CDFC	Lonnie Oluoch Rapemo
4.	Member NG-CDFC	Mary N. Opiyo

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NG-CDF Board provides overall fiduciary oversight on the activities of the NG-CDF Kasipul Constituency. The reports and recommendations of ARMC, when adopted by the NG-CDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) NG-CDF Kasipul Constituency Headquarters

P.O. Box 264-40222 Oyugis
NG-CDF Office Building
Off Kisii - Ahero Road
Oyugis, KENYA

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(f) NG-CDF Kasipul Constituency Contacts

Telephone: (254) 0721-493341
E-mail: cdfkasipul@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NG-CDF Kasipul Constituency Bankers

Operations Account

Bank Name: Kenya Commercial Bank
Branch: Oyugis
Branch Code: 241
Account Name: Kasipul NG-CDF
Account Number: 1146215614
Address: 170-40222, Oyugis

Deposit Account

Bank Name: Kenya Commercial Bank
Branch: Oyugis
Branch Code: 241
Account Name: Kasipul NG-CDF Gratuity
Account Number: 1153072653
Address: 170-40222, Oyugis

(h) Independent Auditor

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. NG-CDFC Chairman's Report



Kasipul National Government Constituency Development Fund Committee (NG-CDFC) strived to administer projects in the financial year 2023/2024 within the confines of the law, regulations and guidance by the NGCDF Board, also taking into account the goals and objectives of the constituency.

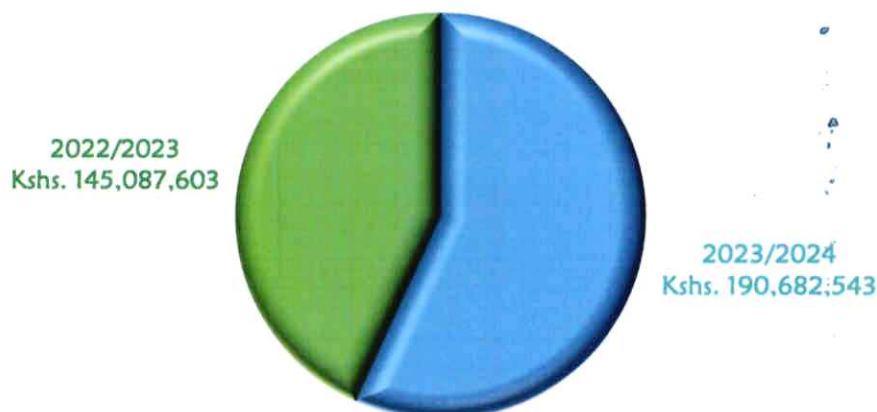
Projects were identified and implemented with much regard to public engagement and participation, in line with the spirit of NG-CDF Act and the Constitution which played a major role towards judicious management of the projects and resources allocated. This was essential so as to facilitate ownership and sustainability of the projects.

All public entities vested with the responsibility of administering public funds must at the end of every financial year present an annual financial statements and reports. The annual report entails summary of the budget provisions against actual utilizations for the year under review

We therefore present Kasipul NG-CDF's annual report and financial statements for the financial year 2023/2024. In the year under review, we are delighted with our overall performance with regard to upright financial stewardship, which is geared towards attaining value of money. We have put systems in place to ensure that there is improved service delivery and satisfaction amongst our stakeholders which is in tandem with the constituency's core values, vision and mission statement.

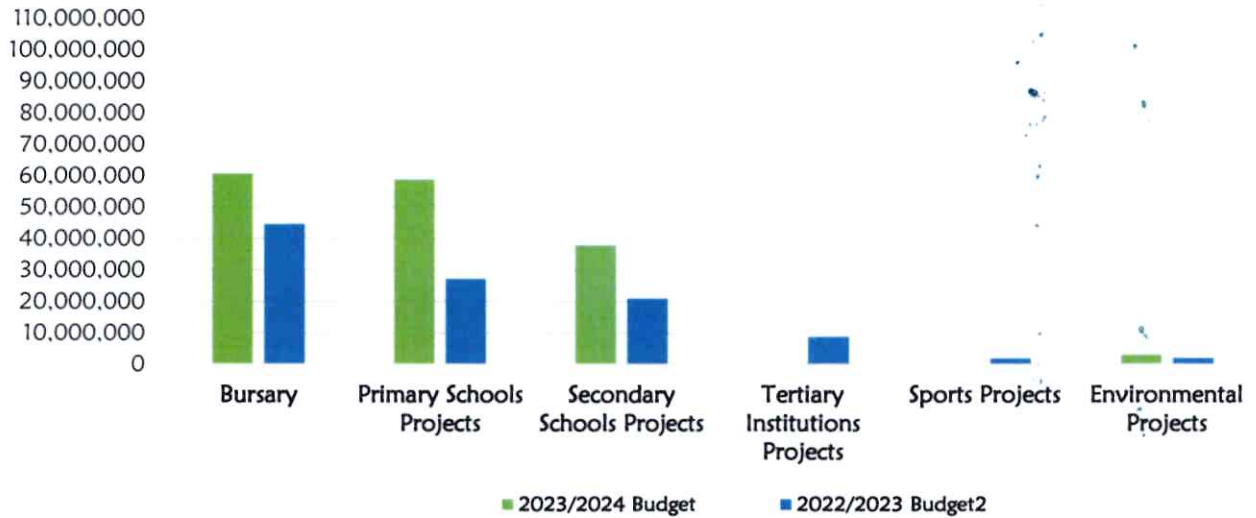
The actual amounts utilised by the constituency in its various expense items was at 73% of our annual budget of Kshs. 190,682,543, however the target should be 100% if funds are availed in time during the respective financial year.

Pie Chart Comparing FY 2022/2023 and FY 2023/2024 Allocations



There was an increase in financial year 2023/2024 allocation by Kshs. 7,998,724 compared to the financial year 2022/2023 allocation

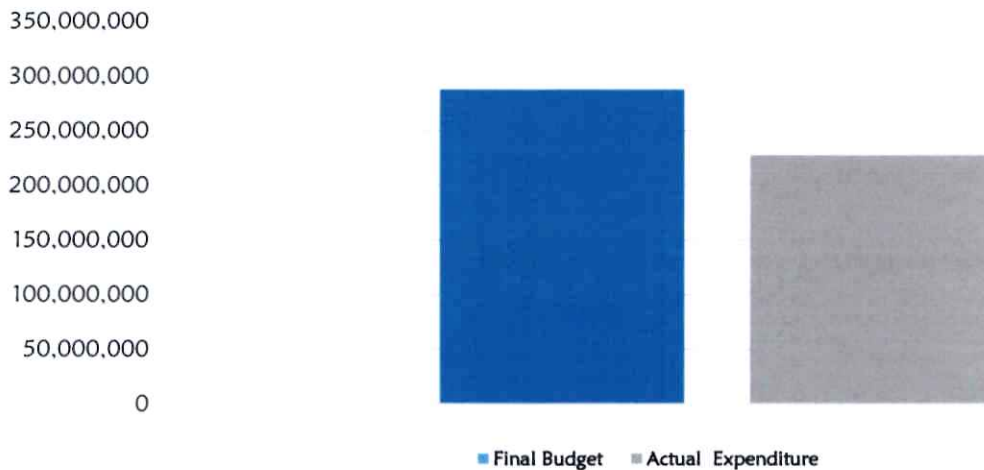
Bar Graph Comparing the Itemised Budget for the Financial year 2023/2024 and 2022/2023 per Sector



Note

There was an increase in the sectoral allocations with the exception of secondary schools projects

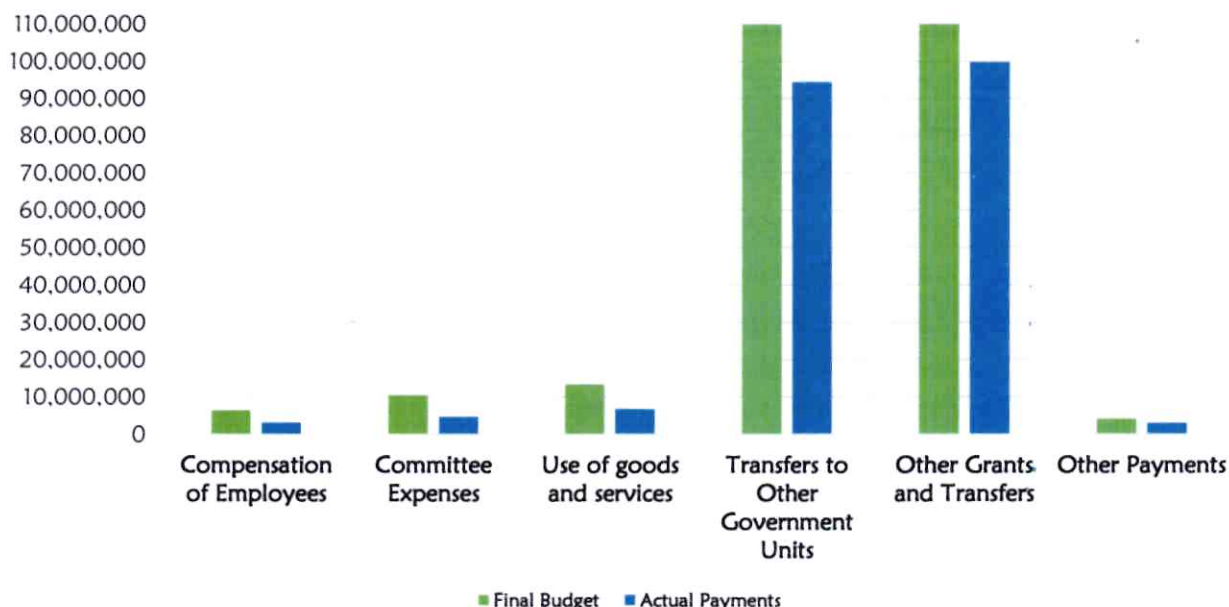
Bar Chart Comparing the Final Budget with the Actual Expenditure During the Financial Year 2023/2024



Note

The utilization of funds against the final budget is at 79%, since the constituency had a closing cash book balance of Kshs. 14,908,757 attributed to disbursements from the NG-CDF Board at the closure of the financial year and a pending disbursement from the NG-CDF Board of Kshs. 60,682,543 for the financial year 2023/2024

Bar Graph Comparing the Itemised Final Budget and Actual Payments During the Financial year 2023/2024 per Expense Item



Key Achievements for Kasipul NG-CDF

- Drilling of water bore holes in schools has enabled access to clean and safe water to students / pupils and the surrounding local community members
- In the education sector, NG-CDF funding of classrooms infrastructure in schools have assisted in increasing pupils/ students’ enrolment and provides conducive learning and teaching environment.
- Construction of science laboratories have enabled provision of conducive environment during science practical’s lessons providing students with hands-on experiences and practical applications of scientific concepts , which aids in instilling cognitive, practical, and affective aspects that help students learn and grow
- The NG-CDF bursary has helped retain students from low-income families in schools and attain reduced school drop outs
- In the security sector, funding of chiefs’ offices and administration police lines have ensured conducive working and living environment for the personnel and prompt responses to calls on their duties







Emerging Issues and Challenges

- Overreliance on NG-CDF funds by the community and inadequate knowledge on projects fundable by the county government and the youths participation in development initiatives was minimal in projects that do not award cash benefits to them.
- Restrictive nature of projects fundable under the NG-CDF functions and wished that the Act should be reviewed to enable funding of projects falling under sectors like the roads, health and agricultural sectors as before, since NG-CDF is the most immediate public fund under the mandate of the public in terms of projects identification
- NG-CDF funds has become the panacea of most rural projects in the constituency, however due to limited allocation the locals aspirations cannot be met promptly.
- Delayed disbursement of project funds leads to proposed projects not being implemented within the financial year, hence delays which in turn lead to rise in project costs and other unforeseen occurrences

Way Forward

- The NG-CDF Board should disburse funds within the respective financial year in order to enable implementation of proposed development initiatives in time
- The allocation to NG-CDF should be increased to enable more development initiatives to be undertaken
- The Members of County Assembly should take note of the proposed projects falling in their jurisdiction and champion for their funding.
- The county government should also hold public forums in order to educate the public on the mandates of the county government and the youths are encouraged to take lead in development initiatives and front for also projects that benefit them too



LONNIE OLUOCH RAPEMO
CHAIRMAN NG-CDF COMMITTEE

4. Statement of Performance Against Predetermined Objectives for FY 2023/24

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the *NG-CDF Kasipul Constituency 2022-2027* plan are to:

Strategic Area One: Education

Objective: Become a national model for education by improving schools' infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

Initiative: Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children.

Initiative: Enhance and develop social programmes that support education within the constituency.

Strategic Area Two: Water and Environment

Objective: Improve access to clean water and a more sustainable and conserved environment in Kasipul through natural resources conservation initiatives

Initiative: Initiate and enhance conservation programs within the constituency

Initiative: Water and Sanitation: To ensure water sustainability in the Constituency

Strategic Area Three: Security

Objective: Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

Initiative: Improving infrastructure and service delivery

Strategic Area Four: Sports

Objective: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

Initiative: Develop and empower youth and special groups through sports.

Strategic Area Five: Information Communication and Technology (ICT)

Objective: Enhance access to information and technology by Kasipul residents and use ICT to enhance service delivery and spurring development.

Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency.

Progress on the Attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Sector	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for students and pupils	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	In the FY 2023/24 Number of classrooms increased by 61 Number of new laboratories increased by 2 Number of dormitories increased by 1 Number of administration blocks increased by 1
Education Bursary	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of bursary's beneficiaries at all levels	Bursary beneficiaries at all levels were as per the attached schedules and increased from 5,599 to 9,080

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Sector	Objective	Outcome	Indicator	Performance
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation facilities Provide tree seedlings to schools to improve the forest cover	Number of boreholes drilled Number of sanitation facilities built in primary and secondary Number of trees planted	Number of boreholes increased by 2 Number of sanitation facilities increased by 18 Number of water harvesting tanks increased by 8
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of chiefs' offices halls increased by 2
Emergency	Restore normalcy in the affected area back to pre-incident condition or better condition and learn from the event	Improvement of learning environment and sanitation facilities	Number of usable physical infrastructure rehabilitated	A total of 23 cases resolved through emergency funding intervention which included 18 toilets and 5 classrooms
Information Communication and Technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery	Equip chiefs' offices with computers and internet connectivity to enable them improve service delivery	Number of usable chiefs' offices with computers and internet connectivity	Number of ICT centres at the chiefs' offices increased by 4

5. Governance Statement

a. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. There is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) The national government official responsible for co-ordination of national government functions.
 - b) Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) Two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) One person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) One member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

The current NGCDFC members were gazetted on 29th November, 2022 and the first meeting was held on 23rd December, 2022

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The persons appointed are drawn from different groupings as follows:

No.	Name of NGCDFC Members	Category	Designation
1.	Lonnie Oluoch Rapemo	Physical Impairment	Chairman
2.	Mary N. Opiyo	Co-opted Member	Secretary
3.	Eunice Irene Awuor	Ex Officio	Fund Account Manager
4.	George Chege	Ex Officio	DCC
5.	James Ngare Owino	Male Adult Representative	Member
6.	Millicent Aoko Okelloh	Female Adult Representative	Member
7.	Wellington Otieno Omiti	Male Youth Representative	Member
8.	Lavendah Victoria Olum	Female Youth Representative	Member
9.	Harold Evans Ndege	Male Nominee of the Constituency Office	Member
10.	Iddah Achieng Seko	Female Nominee of Constituency Office	Member

b. NG-CDFC Tenure

The term of office of the members of the NG-CDFC shall be two years and shall be renewable but shall expire upon the appointment of a new constituency committee

c. The Role of the Constituency Committee

NG-CDF Regulations section 11(1) highlights that the functions of the NG-CDFC shall be to:

- (a) Build the capacity of project management committees and sensitize the Community on the operations of the Fund
- (b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency
- (c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act
- (d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- (e) in approving a project and before submitting the to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution
- (f) Consult with relevant government departments to ensure that cost estimates for projects are realistic

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- (g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
- (h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding
- (i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence
- (j) Ensure that all projects receive adequate funding and are completed within three years
- (k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies
- (l) Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board
- (m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board
- (n) Ensure that project reports are prepared and submitted to the Board;
- (o) Ensure formation of Project Management Committees, opening of project accounts, project implementation and closure of projects
- (p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund
- (q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act
- (r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act
- (s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act
- (t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain:
 - (i) A list of all the new projects commenced during the financial year and their completion status; and
 - (ii) A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- (u) Enter into performance contracting with the Board on an annual basis;

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- (v) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution
- (w) Receive returns from project management committees in accordance with regulation 15
- (x) Maintain a database of project management committees and reports from the respective committees
- (y) Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented
- (z) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- (aa) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level
- (bb) Ensure that the committee does not enter into commitments for which funding has not been allocated
- (cc) Ensure projects are labelled in accordance with the guidelines issued by the Board
- (ee) Perform any other function assigned to it by the Board.

d. Removal of NG-CDFC Members

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board. A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity
- (b) Gross misconduct
- (c) Embezzlement of public funds
- (d) Bringing the committee into disrepute through unbecoming personal public conduct
- (e) Promoting unethical practises
- (f) Causing disharmony within the committee
- (g) Physical or mental infirmity

e. NG-CDFC Induction and Training

Upon gazettelement of members training is undertaken annually to enable the NG-CDFCs gain requisite knowledge inline within the laws governing NG-CDF to enable them dispense their roles and responsibilities judiciously.

f. Number of Meetings

NG-CDF Act 2015 Part VII section 43 sub sections 11 which states that:

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

During the financial year the committee held a total of 16 NG-CDF meetings

No.	Name of Committee Member	Meetings Held															
		6.7.23	18.7.23	2.8.23	8.9.23	11.10.23	3.11.23	6.12.23	10.1.24	26.1.24	29.2.24	1.3.24	14.3.24	8.4.24	25.4.24	24.5.24	7.6.24
1.	Lonnie Oluoch Rapemo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2.	Mary N. Opiyo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3.	Eunice Irene Awuor	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4.	George Chege	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
5.	James Ngare Owino	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6.	Millicent Aoko Okelloh	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7.	Wellington Otieno Omiti	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8.	Lavendah Victoria Olum	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
9.	Harold Evans Ndege	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
10.	Iddah Achieng Seko	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

g. Remuneration Rates

Each committee member is entitled to a sitting allowance of Kshs. 5,000 and the chairman Kshs. 7,000

h. Disclose the Policy on Conflict of Interest

Members disclose any conflict of interest in any activity being carried out. The disclosure process is intended to help the work force be transparent and accountable for (explain or justify) their actions and decisions.

The office has carried out awareness of the circumstances in which conflicts can arise and built capacities on how to prevent conflict of interest through training on effective procedures to resolve conflict-of-interest situations

i. Succession Plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j. Ethics and Code of Conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

k. Risk Management

Risks are managed in line with the risk policy developed by the constituency and are required to maintain a risk register. Risk awareness carried out continuously during meetings with various stakeholder groups.

The committee has the following responsibilities

1. Ensure that major risks are reported to the NG-CDFC and the NG-CDF board for review and acceptance
2. Result in the management of those risks that may significantly affect the pursuit of the stated strategic goals and objectives.
3. Embed a culture of evaluating and identifying risks at multiple levels
4. Provide a consistent risk management framework in which the risks pertaining to NG-CDF activities and functions are identified, considered, and addressed in key approval, review and control processes
5. Inform and improve on timely decision-making
6. Meet legal and regulatory requirements
7. Assist in safeguarding NG-CDF assets to include people , finance , property and reputation
8. Ensure that existing and emerging risks are identified and managed within acceptable risk tolerances
9. To ensure that the institutions and activities for disaster risk management are coordinated, focused to foster participatory partnerships between the government and other stakeholders at all levels.

6. Environmental and Sustainability Reporting

Kasipul NG-CDF operates under the confines of the provided laws by upholding its vision, mission, objectives and core values.

Support is done through construction and improvement of infrastructure in public education facilities with the aim of offering safe and conducive learning and teaching environment. Bright but needy students are equitably identified across the constituency and supported through the bursary and scholarship programme with the aim of improving literacy level in the constituency through students retention in school which eventually transforms the livelihood of the constituents.

Kasipul NG-CDF strives to ensure that all the undertaken projects are initiated by the community and are completed successfully so as to realise value for money and promote ownership and sustainability of the completed projects

1. Sustainability Strategy and Profile

To ensure sustainability of Kasipul NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. Education and Training:** Kasipul Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
- b. Security Sector Support:** Among its key pillars; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

2. Environmental Performance

Requests are launched during public participation exercise and the NG-CDFC prioritises requests annually under the environmental sector whose projects include trees planting, rain water harvesting done by installation of water tanks and installation of energy saving jikos.

The projects are under taken to promote environmental sustainability, energy efficiency ,environmental conservation and provision of clean & safe water

3. Employee Welfare

We invest in providing the best working environment for our employees. Kasipul constituency recruitment is guided by Employment Act, NG-CDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kasipul constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market Place Practices

Kasipul Constituency is committed to fair and ethical market practices.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NG-CDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest.

5. Community Engagements

Kasipul Constituency has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

Kasipul Constituency deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long-term, was submitted to the NG CDF Board in accordance with the Act.

Public Participation

This is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Kasipul Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



**Name: Eunice Irene Awuor
Fund Account Manager.**

7. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NG-CDF Kasipul Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF Kasipul Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the NG-CDF Kasipul Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF Kasipul Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NG-CDF Kasipul Constituency financial statements were approved and signed by the Accounting Officer on 10TH SEPT, 2024.



.....
Name: Lonnie O. Rapemo
Chairman NG-CDF Committee



.....
Name: Eunice Irene Awuor
Fund Account Manager
ICPAK M/No: 31852

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
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Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KASIPUL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kasipul Constituency set out on pages 1 to 50, which comprise the statement of assets and liabilities as at 30 June, 2024, and the

Report of the Auditor-General on National Government Constituencies Development Fund - Kasipul Constituency for the year ended 30 June, 2024

statement receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kasipul Constituency as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kasipul Constituency in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.287,871,706 and Kshs.227,189,163 respectively, resulting in underfunding of Kshs.60,682,543, or 21% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis amounts of Kshs.287,871,706 and Kshs.212,280,406 respectively, leading to an under-expenditure of Kshs.75,591,300, or 26% of the budget.

Further, the Fund spent Kshs.212,280,406 out of the actual receipts of Kshs.227,189,163, resulting in an under-utilization of available funds by Kshs.14,908,757.

In addition, as reported in the budget execution by sectors and projects schedule, the under expenditure of Kshs.75,591,300 includes budgetary allocations amounting to Kshs.53,274,733 in respect of the following projects which were not implemented during the year of budget mainly due to the delay by the Board to disburse budgeted funds:

Project	Budget Not Utilized (Kshs.)
Bursary and Social Security	
Social security	7,980,000
Sports	
Kalanding Football Team	350,000
Nyimbi Net Ball Club	350,000

Project	Budget Not Utilized (Kshs.)
King Star Foot Ball Club	350,000
Mithui Foot Ball Clud	350,000
Kawaindi Net Ball Team	350,000
Wire Foot Ball Clud	350,000
Uzima Foot Ball Team	350,000
Sino Net Ball Club	350,000
God Nyango Foot Ball Club	350,000
Nyalgosi Foot Ball Team	350,000
Onyigo Foot Ball Team	350,000
Environment	
Mititi Primary School	310,000
Nyanduma Primary School	310,000
Nyangiela Primary School	310,000
Mithui Primary School	310,000
Agoro Sare Primary School	310,000
Oyugis Primary School	310,000
Kisuri Primary School	310,000
Nyafare Primary School	310,000
Primary Schools Projects	
Atono Primary School	1,184,733
Nyabola Primary School	1,178,000
Kwoyo Primary School	2,356,000
Kamunga Primary School	2,356,000
Kotieno Primary School	2,356,000
Mithui Primary School	1,178,000
Nyahera Primary School	1,178,000
Aolo Primary School	1,178,000
Secondary Schools Projects	
Kalanding Mixed Sec. School	8,900,000
Nyabola Mixed Sec School	8,900,000
Agoro Sare Mixed Sec. School	6,000,000
Security Projects	
Oyugis Town Chief's Office	1,200,000
Others	
Kodera North ICT Hub	250,000
Oyugis Town ICT Hub	250,000
East Kamagak ICT Hub	250,000
Kachieng South ICT Hub	250,000
Total	53,274,733

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Prior Year Audit Issues

Various prior year audit issues remained unresolved as at 30 June, 2024 and also the issues have not been included in the progress on follow up of auditor recommendations section of the financial statements as required by the Public Sector Accounting Standards Board. Management has not provided reasons for not resolving the prior year audit issues and why they were not included in the financial statements.

Other Information

The Management is responsible for the other information set out on page iii to xxv which comprises Key Constituency Information and Management, NG-CDF Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environment and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0. Compensation of Employees – Missing Details in the Payroll

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,292,245 as disclosed in Note 4 to the financial statements. However, the payroll provided for audit lacked crucial information such as date of birth, identification number, designation and job group. As a result, it was not possible to confirm if the employees were within the allowable working years bracket and whether their earnings were in accordance with the rates approved by the Public Service Commission as per the Minute 07/25/08/2022 of Kasipul NG-CDF Committee meeting held on

25 August, 2022 that indicated that remuneration of its staff shall be done as per the rates approved by the Public Service Commission.

In the circumstances, it is impossible to confirm whether Management complied with the Minute 07/25/08/2022 of Kasipul NG-CDF Committee meeting held on 25 August, 2022.

2.0. Construction to completion of a forty-five (45) Student Capacity Laboratory at Nyalenda Mixed Secondary School

The transfers to other government units amount includes Kshs.32,500,00 transferred to secondary schools, out of which, an amount of Kshs.5,000,000 was disbursed to Nyalenda Mixed Secondary School for the construction to completion of a 45-student capacity laboratory. However, the payment voucher was not supported by expenditure returns detailing how the amount was utilized. Also, physical verification of the project on 5 December, 2024 revealed that the works for the building were incomplete.

In the circumstances, the accuracy, completeness and propriety of the disbursement of Kshs.5,000,000 to Nyalenda Mixed Secondary School could not be confirmed.

3.0. Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers amount of Kshs.99,818,991 as disclosed in Note 8 to the financial statements. The following unsatisfactory matters were noted:

3.1. Effectiveness of Bursary Management Process

The other grants and transfer amount includes bursary expenditure amounting to Kshs.66,108,991 for secondary schools, tertiary institutions and special schools. However, audit review of the bursary applicants' register, NG-CDF Committee approving minutes, beneficiaries' lists, schedule supporting the financial statements, acknowledgement letters among other documents revealed the following anomalies:

- i. The bursary applicants manual register, which served as the approved beneficiaries lists, had no nexus with the provided excel work sheet beneficiaries' list used to generate the final schedule supporting the financial statements. The best reference (nexus) would have been the application forms serial number since the forms are serialized.
- ii. The NGCFC approving minutes indicated that all applicants compiled at the polling stations, as was posted in the applicants register, were beneficiaries. However, the minutes did not indicate the range of bursary forms serial numbers approved thereby opening the process to possible manipulation.
- iii. The applicants register and the beneficiaries list did not indicate the amount requested by the applicants, making it difficult to establish if the awarded bursaries were within the requested range.
- iv. The beneficiaries' lists included 1559 transactions used to disburse bursaries amounting to Kshs.15,705,900, but were not supported by acknowledgement

letters and the reference numbers and acknowledgement dates were not posted in the beneficiaries' list.

- v. The beneficiaries' lists also included 757 transactions used to disburse bursaries amounting to Kshs.6,720,169 that had multiple transactions relating to the same registration/admission number. It is worth noting that the bursaries were issued once except for the full scholarship students whose disbursements were done in two tranches.

In the circumstances, the authenticity and value for money realized from the bursary disbursements amounting to Kshs.66,108,991 could not be confirmed.

3.2. Construction of Sino Assistant Chief's Hall

The other grants and transfers amount includes security projects expenditure of Kshs.20,000,000 out of which, an amount of Kshs.3,500,000 was disbursed to Sino Assistant Chiefs' office for the construction to completion of a 150-capacity assistant chiefs hall. However, certificate of works issued in support of the payment lacked detailed description of works done as per the bill of quantities (B.O.Q). Also, physical verification of the project on 5 December, 2024 revealed that the works for the building were incomplete.

In the circumstances, the value for money realized from the expenditure of Kshs.3,500,000 could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit so as to obtain assurance as to whether effective processes and systems of internal controls, risk management and overall governance was maintained in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards

(Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/> This description forms part of my auditor's report


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

National Government Constituencies Development Fund (NG-CDF)
 Kasipul Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Transfers from other Government Entities	1	200,176,482	87,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	93,000	-
TOTAL RECEIPTS		200,269,482	87,000,000
PAYMENTS			
Compensation of Employees	4	3,292,245	2,951,884
Committee Expenses	5	4,821,900	4,042,900
Use of Goods and Services	6	6,835,270	3,258,628
Transfers to Other Government Units	7	94,412,000	35,766,861
Other Grants and Transfers	8	99,818,991	42,511,380
Acquisition of Assets	9	1,100,000	-
Other Payments	10	2,000,000	-
TOTAL PAYMENTS		212,280,406	88,531,653
SURPLUS/(DEFICIT)		(12,010,924)	(1,531,653)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NG-CDFC on 10TH SEPT

2024 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor
 ICPAK M/No: 31852



National Sub-County
 Accountant

Name: Jared O. Orinda
 ICPAK M/No: 13274



Chairman NG-CDF
 Committee

Name: Lonnie O. Rapemo

National Government Constituencies Development Fund (NG-CDF)
 Kasipul Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the Cash Book)	11A	15,940,081	26,919,680
Cash Balances (Cash at Hand)	11B	-	-
Total Cash and Cash Equivalents		15,940,081	26,919,680
Accounts Receivable			
Outstanding Imprests	12		
Total Financial Assets (A)		15,940,081	26,919,680
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	13		
Gratuity	14	1,031,324	-
Total Financial Liabilities (B)		1,031,324	-
Net Financial Assets (A-B)		14,908,757	26,919,680
REPRESENTED BY			
Fund Balance b/fwd	15	26,919,680	28,451,333
Prior Year Adjustments	16		-
Surplus/Deficit for the Year		(12,010,924)	(1,531,653)
Net Financial Position		14,908,757	26,919,680

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 10TH SEPT 2024 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor
 ICPAK M/No: 31852



National Sub-County
 Accountant

Name: Jared O. Orinda
 ICPAK M/No: 13274



Chairman NG-CDF
 Committee

Name: Lonnie O. Rapemo

National Government Constituencies Development Fund (NG-CDF)
 Kasipul Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2024

11. Statement of Cash Flows for the Year Ended 30th June 2024

	Note	2023 - 2024	2022 - 2023
		Kshs	Kshs
Receipts from Operating Activities			
Transfers from NGCDF Board	1	200,176,482	87,000,000
Other Receipts	3	93,000	-
Total Receipts		200,269,482	87,000,000
Payments for Operating Expenses			
Compensation of Employees	4	3,292,245	2,951,884
Committee Expenses	5	4,821,900	4,042,900
Use of Goods and Services	6	6,835,270	3,258,628
Transfers to Other Government Units	7	94,412,000	35,766,861
Other Grants and Transfers	8	99,818,991	42,511,380
Other Payments	10	2,000,000	-
Total Payments		211,180,406	88,531,653
Total Receipts Less Total Payments		(10,910,924)	(1,531,653)
Adjusted for:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	1,031,324	-
Net Cash Flow from Operating Activities		(9,879,600)	(1,531,653)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,100,000)	-
Net Cash Flows from Investing Activities		(1,100,000)	-
Net Increase In Cash and Cash Equivalent		(10,979,600)	(1,531,653)
Cash and Cash Equivalent at Start of the Year	11	26,919,680	28,451,333
Cash and Cash Equivalent at End of the Year	11	15,940,081	26,919,680

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 10TH SEPT 2024 and signed by:



Fund Account Manager

Name: Eunice Irene Awuor
 ICPAK M/No: 31852



National Sub-County
 Accountant

Name: Jared O. Orinda
 ICPAK M/No: 13274



Chairman NG-CDF
 Committee

Name: Lonnie O. Rapemo

*National Government Constituencies Development Fund (NG-CDF)
Kasipul Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

12. Summary Statement of Appropriation for the Year Ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	2023/2024	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2023/2024	2023/2024	2023/2024	
Transfers from NG-CDF Board	190,682,543	26,919,680	70,176,482	287,778,706	227,096,163	60,682,543	78.9%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	93,000	-	93,000	93,000	-	100.0%
TOTAL RECEIPTS	190,682,543	27,012,680	70,176,482	287,871,706	227,189,163	60,682,543	78.9%
PAYMENTS							
Compensation of Employees	4,500,480	1,981,545		6,482,025	3,292,245	3,189,780	50.8%
Committee Expenses	3,952,000	1,311,235	5,226,000	10,489,235	4,821,900	5,667,335	46.0%
Use of Goods and Services	7,030,082	1,681,394	4,691,300	13,402,776	6,835,270	6,567,506	51.0%
Transfers to Other Government Units	96,520,733	1,900,000	30,400,000	128,820,733	94,412,000	34,408,733	73.3%
Other grants and transfers	77,679,248	18,852,506	27,859,182	124,390,936	99,818,991	24,571,945	80.2%
Acquisition of Assets	-	1,100,000		1,100,000	1,100,000	-	100.0%
Other Payments	1,000,000		2,000,000	3,000,000	2,000,000	1,000,000	66.7%
Unallocated Funds (AIA)	-	186,000	-	186,000	-	186,000	0.0%
TOTAL	190,682,543	27,012,680	70,176,482	287,871,706	212,280,406	75,591,300	73.7%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

*National Government Constituencies Development Fund (NG-CDF)
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Explanatory Notes.

All the expenditure items that were below 90% in utilization, were attributed to pending disbursement from the NG-CDF Board of **Kshs. 60,682,543** for the financial year 2023/2024

Changes between the original and final budget are as a result of the adjustments of **Kshs. 97,189,162.75** which resulted from the sum of the under listed 3 three items:

- Cash book bank balances as at 1st July, 2023 which was **Kshs. 26,919,680.45**
- Other receipts (Appropriation in Aid) with respect to sale of tenders of **Kshs. 93,000**
- Previous financial years funds received in the financial year 2023/2024 of **Kshs. 70,176,482.30**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	75,591,300
Less undisbursed funds receivable from the Board as at 30 th June 2024	(60,682,543)
	14,908,757
Increase/(decrease) Accounts payable	1,031,324
(Decrease)/Increase Accounts Receivable	(0)
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2024	15,940,081

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG-CDFC on 10TH SEPT 2024 and signed by:



Fund Account Manager
Name: Eunice Irene Awuor
ICPAK M/No: 31852



National Sub-County Accountant
Name: Jared O. Orinda
ICPAK M/No: 13274



Chairman NG-CDF Committee
Name: Lonnie O. Rapemo

13. Budget Execution by Sectors and Projects for the Year Ended 30th June 2024

Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of Employees	4,500,480	1,981,545	-	6,482,025	3,292,245	3,189,780
1.2 Committee Allowances	1,976,000	1,169,500	2,350,000	5,495,500	1,904,000	3,591,500
1.3 Use of Goods and Services	4,045,228	1,195,894	1,729,000	6,970,122	3,482,370	3,487,752
Sub-total	10,521,708	4,346,939	4,079,000	18,947,647	8,678,615	10,269,032
2.0 Monitoring and Evaluation						
2.1 Capacity Building	1,280,000	282,300	1,880,000	3,442,300	1,615,400	1,826,900
2.2 Committee Allowances	1,976,000	141,735	2,576,000	4,693,735	2,917,900	1,775,835
2.3 Use of Goods and Services	1,704,854	203,200	882,300	2,790,354	1,737,500	1,052,854
Sub-total	4,960,854	627,235	5,338,300	10,926,389	6,270,800	4,655,589
3.0 Constituency Oversight Committee (Itemize as per Budget)						
3.1 Committee Allowances	-	-	300,000	300,000	-	300,000
3.2 Use of Goods and Services	-	-	200,000	200,000	-	200,000
Sub-total	-	-	500,000	500,000	-	500,000
4.0 Emergency	7,647,966			7,647,966		7,647,966
4.1 Primary Schools	1,581,603	349,215	8,269,182	10,200,000	10,200,000	-

National Government Constituencies Development Fund (NG-CDF)
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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.2 Secondary Schools	-	500,000	-	500,000	500,000	-
4.3 Tertiary Institutions	-	-	-	-	-	-
4.4 Security Projects	-	150,000	-	150,000	150,000	-
4.5 Other Projects	-	60,000	-	60,000	60,000	-
Sub-total	9,229,569	1,059,215	8,269,182	18,557,966	10,910,000	7,647,966
5.0 Bursary and Social Security						
5.1 Secondary Schools	34,379,679	2,837,322	2,800,000	40,017,001	40,001,322	15,679
5.2 Tertiary Institutions	22,000,000	2,885,969	4,500,000	29,385,969	25,657,669	3,728,300
5.3 Social Security	3,990,000	-	3,990,000	7,980,000	-	7,980,000
5.4 Special Needs	300,000	70,000	300,000	670,000	450,000	220,000
Sub-total	60,669,679	5,793,291	11,590,000	78,052,970	66,108,991	11,943,979
6.0 Sports						
6.1 Regional Sports Tournament	-	-	350,000	350,000	350,000	-
6.2 Constituency Sports Tournament	-	-	350,000	350,000	350,000	-
6.3 Kalanding Foot Ball Team	-	-	125,000	350,000	-	350,000
6.4 Nyimbi Net Ball Club	-	-	100,000	350,000	-	350,000
6.5 King Star Foot Ball Club	-	-	125,000	350,000	-	350,000
6.6 Mithui Foot Ball Club	-	-	125,000	350,000	-	350,000

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.7 Kawaindi Net Ball Team	-	-	100,000	350,000	-	350,000
6.8 Wire Foot Ball Club	-	-	125,000	350,000	-	350,000
6.9 Uzima Foot Ball Team	-	-	125,000	350,000	-	350,000
6.10 Sino Net Ball Club	-	-	100,000	350,000	-	350,000
6.11 God Nyango Foot Ball Club	-	-	125,000	350,000	-	350,000
6.12 Nyalgosi Foot Ball Team	-	-	125,000	350,000	-	350,000
6.13 Onyigo Foot Ball Team	-	-	125,000	350,000	-	350,000
Sub-total	-	-	2,000,000	2,000,000	700,000	1,300,000
7.0 Environment						
7.1 Nyakiya Primary School	-	-	250,000	250,000	250,000	-
7.2 Ondiko Primary School	-	-	250,000	250,000	250,000	-
7.3 Got Kagumbo Primary School	-	-	250,000	250,000	250,000	-
7.4 Bonge Primary School	-	-	250,000	250,000	250,000	-
7.5 St. Charles Kauko Primary School	-	-	250,000	250,000	250,000	-
7.6 Migwa Primary School	-	-	250,000	250,000	250,000	-
7.7 Mititi Primary School	310,000	-	-	310,000	-	310,000
7.8 Nyanduma Primary School	310,000	-	-	310,000	-	310,000

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.9 Nyangiela Primary School	310,000	-	-	310,000	-	310,000
7.10 Mithui Primary School	310,000	-	-	310,000	-	310,000
7.11 Agoro Sare Primary School	310,000	-	-	310,000	-	310,000
7.12 Oyugis Primary School	310,000	-	-	310,000	-	310,000
7.13 Kisuri Primary School	310,000	-	-	310,000	-	310,000
7.14 Nyafare Primary School	310,000	-	-	310,000	-	310,000
7.15 St. Peter's Kotieno Mixed Secondary School	600,000	-	-	600,000	600,000	-
Sub-total	3,080,000	-	1,500,000	4,580,000	2,100,000	2,480,000
8.0 Primary Schools Projects						
8.1 Nyatwere Primary School	-	1,200,000	-	1,200,000	1,200,000	-
8.2 Otula Primary School	-	-	3,700,000	3,700,000	3,700,000	-
8.3 Magungu Primary School	650,000	-	-	650,000	650,000	-
8.4 Kanga Omuga Primary School	5,000,000	-	-	5,000,000	5,000,000	-
8.5 Mititi Primary School	700,000	-	-	700,000	700,000	-
8.6 Nyagowa Primary School	700,000	-	-	700,000	700,000	-
8.7 Kasimba Primary School	2,879,267	-	-	2,879,267	2,879,267	-
8.8 Nyandiwa Primary School	3,200,000	-	-	3,200,000	3,200,000	-
8.9 Oyugis Primary School	2,000,000	-	-	2,000,000	2,000,000	-

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.10 Rongo Primary School	450,000	-	-	450,000	450,000	-
8.11 Masanga Primary School	400,000	-	-	400,000	400,000	-
8.12 Yadh Welo Primary School	5,000,000	-	-	5,000,000	5,000,000	-
8.13 Opondo Primary School	3,200,000	-	-	3,200,000	3,200,000	-
8.14 Waradho Primary School	700,000	-	-	700,000	700,000	-
8.15 Karabok Primary School	3,200,000	-	-	3,200,000	3,200,000	-
8.16 Atono Primary School	1,184,733	-	-	1,184,733	-	1,184,733
8.17 Nyabola Primary School	1,178,000	-	-	1,178,000	-	1,178,000
8.18 Kwoyo Primary School	2,356,000	-	-	2,356,000	-	2,356,000
8.19 Kamuga Primary School	2,356,000	-	-	2,356,000	-	2,356,000
8.20 Kasimba Primary School	2,356,000	-	-	2,356,000	2,356,000	-
8.21 Kotieno Primary School	2,356,000	-	-	2,356,000	-	2,356,000
8.22 Nyahera Primary School	1,178,000	-	-	1,178,000	1,178,000	-
8.23 Mithui Primary School	1,178,000	-	-	1,178,000	-	1,178,000
8.24 Aolo Primary School	1,178,000	-	-	1,178,000	1,178,000	-
8.25 Dol Primary School	1,178,000	-	-	1,178,000	1,178,000	-
8.26 Mititi Primary School	1,178,000	-	-	1,178,000	1,178,000	-
8.27 Nyahera Primary School	1,178,000	-	-	1,178,000	1,178,000	1,178,000
8.28 Oyugis Primary School	2,362,733	-	-	2,362,733	2,362,733	-

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.29 Agoro Sare Primary School	2,356,000	-	-	2,356,000	2,356,000	-
8.30 St. Charles Kauko Primary School	1,178,000	-	-	1,178,000	1,178,000	-
8.31 Sino DOH Primary School	1,178,000	-	-	1,178,000	1,178,000	-
8.32 Aolo Primary School	1,178,000	-	-	1,178,000	1,178,000	1,178,000
8.33 Kosele Primary School	1,178,000	-	-	1,178,000	1,178,000	-
8.34 Kaluoch Primary School	1,178,000	-	-	1,178,000	1,178,000	-
8.35 Karabok Primary School	1,178,000	-	-	1,178,000	1,178,000	-
Sub-total	58,720,733	1,200,000	3,700,000	63,620,733	53,012,000	10,608,733
9.0 Secondary Schools Projects						
9.1 Mawira Mixed Secondary School	-	700,000	-	700,000	700,000	-
9.2 Kalando Mixed Secondary School	-	-	8,900,000	8,900,000	8,900,000	-
9.3 Sino SDA Mixed Secondary School	-	-	8,900,000	8,900,000	8,900,000	-
9.4 Kalanding Mixed Secondary School	8,900,000	-	-	8,900,000	-	8,900,000
9.5 Nyabola Mixed Secondary School	8,900,000	-	-	8,900,000	-	8,900,000
9.6 Obisa Mixed Secondary	500,000	-	-	500,000	500,000	-

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
School						
9.7 Agoro Sare Mixed Secondary School	2,000,000	-	-	2,000,000	2,000,000	-
9.8 Nyalenda Mixed Secondary School	5,000,000	-	-	5,000,000	5,000,000	-
9.9 Saye Mixed Secondary School	1,500,000	-	-	1,500,000	1,500,000	-
9.10 Karabok Mixed Secondary School	5,000,000	-	-	5,000,000	5,000,000	-
9.11 Agoro Sare Mixed Secondary School	6,000,000	-	-	6,000,000	-	6,000,000
Sub-total	37,800,000	700,000	17,800,000	56,300,000	32,500,000	23,800,000
10.0 Tertiary Institutions Projects						
10.1 KMTC Rachuonyo	-	-	8,900,000	8,900,000	8,900,000	-
Sub-total	-	-	8,900,000	8,900,000	8,900,000	-
11.0 Security Projects						
11.1 East Kamagak Chiefs Office Hall	-	3,000,000	-	3,000,000	3,000,000	-
11.2 Sino Kagolla Chiefs Office Hall	-	3,000,000	-	3,000,000	3,000,000	-
11.3 Kawere East Assistant Chiefs Office Hall	-	3,000,000	-	3,000,000	3,000,000	-

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
11.4 Kachien North Chiefs Office Hall	-	3,000,000	-	3,000,000	3,000,000	-
11.5 East Kamagak Chiefs Office	-	-	900,000	900,000	900,000	-
11.6 Sino Kagola Chiefs Office	-	-	900,000	900,000	900,000	-
11.7 Kawere East Assistant Chiefs Office	-	-	900,000	900,000	900,000	-
11.8 Kachien North Chiefs Office	-	-	900,000	900,000	900,000	-
11.9 Koderia North Chiefs Office	-	-	900,000	900,000	900,000	-
11.11 Oyugis Town Chief's Office	1,200,000	-	-	1,200,000	-	1,200,000
11.12 Sino Assistant Chief's Office	3,500,000	-	-	3,500,000	3,500,000	-
Sub-total	4,700,000	12,000,000	4,500,000	21,200,000	20,000,000	1,200,000
12.0 Acquisition of Assets						
12.1 Motor Vehicles (including Motorbikes)	-	-	-	-	-	-
12.2 Rehabilitation of NG-CDF Office	-	800,000	-	800,000	800,000	-
12.3 Purchase of Furniture and Equipment	-	300,000	-	300,000	300,000	-
12.4 Purchase of Computers	-	-	-	-	-	-

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Programme/Sub-Programme	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
12.5 Purchase of Land	-	-	-	-	-	-
Sub-total	-	1,100,000	-	1,100,000	1,100,000	-
13.0 Others						
13.1 Strategic Plan	-		2,000,000	2,000,000	2,000,000	-
13.2 Koderia North ICT Hub	250,000	-	-	250,000	-	250,000
13.3 Oyugis Town ICT Hub	250,000	-	-	250,000	-	250,000
13.4 East Kamagak ICT Hub	250,000	-	-	250,000	-	250,000
13.5 Kachien South ICT Hub	250,000	-	-	250,000	-	250,000
Sub-total	1,000,000	-	2,000,000	3,000,000		1,000,000
14.1 Funds Pending Approval**	-	-	-	-	-	-
14.2 AIA	186,000	-	186,000	-	186,000	186,000
14.3 PMC Savings	-	-	-	-	-	-
Sub-total	-	186,000	-	186,000	-	186,000
TOTAL	190,682,543	27,012,680	70,176,482	287,871,705	212,280,406	75,591,299

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

14. Significant Accounting Policies

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- Receivables that include imprests
- Payables that include gratuity and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NG-CDF Kasipul Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Recognition of Receipts

The *entity* recognizes all receipts from various sources when the event occurs, and the related cash has actually been received by the Entity.

- a. Transfers from the National Government Constituency Development Fund (NG-CDF)**
Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.
- b. Proceeds from the Sale of Assets**
Proceeds from the disposal of assets are recognized as and when cash is received in the constituency account.

c. Other receipts

These include Appropriation-in-Aid and relate to receipts such as proceeds from the sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, and Unutilized funds from PMCs among others.

d. Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

e. External Assistance

External assistance refers to grants and loans received from local, multilateral, and bilateral development partners. In the year under review, there was no external assistance received.

5. Recognition of payments

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the entity.

a) Compensation of Employees

Salaries and wages, allowances, and statutory contributions for employees are recognized in the period when the compensation is paid.

b) Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

c) Acquisition of Fixed Assets

The payment on the acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment, or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

7. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call, and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

8. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy.

9. Accounts Payable

For these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

11. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of the NG-CDF Act, 2015

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

13. Comparative Figures

Where necessary, comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over the Entity, or vice versa.

15. Notes To the Financial Statements

1. Transfers from NG-CDF Board

Description		2023-2024	2022-2023
		Kshs	Kshs
NG-CDF Board			
	AIE NO. B214106	12,088,879	
	AIE NO. B214292	58,087,603	
	AIE NO. B225053	30,000,000	
	AIE NO. B226040	30,000,000	
	AIE NO. B226328	10,000,000	
	AIE NO. B226435	30,000,000	
	AIE NO. B214762	30,000,000	
	AIE NO. B185092		7,000,000
	AIE NO. B185384		7,000,000
	AIE NO. B185626		14,000,000
	AIE NO. B206126		5,000,000
	AIE NO. B206380		12,000,000
	AIE NO. B205764		12,000,000
	AIE NO. B207526		15,000,000
	AIE NO. B207888		15,000,000
Total		200,176,482	87,000,000

2. Proceeds From Sale of Assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Office and General Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

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3. Other Receipts

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of Tender Documents	93,000	-
Hire of Plant/Equipment/Facilities	-	-
Unutilized Funds from PMCs Account	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	93,000	-

4. Compensation of Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic Staff Salaries	2,073,734	1,839,703
Personal Allowances Paid as Part of Salary		
House Allowance	237,675	215,775
Transport Allowance	231,050	264,000
Leave Allowance	38,000	
Gratuity to Contractual Employees	588,452	557,886
Employer Contributions Compulsory National Social Security Schemes	90,000	74,520
Employer Contributions Compulsory Housing levy	33,335	0
Employer contributions to National Industrial Training Authority	0	0
Total	3,292,245	2,951,884

5. Committee Expenses

Description	2023-2024	2022-2023
	Kshs	Kshs
A. NG CDFC		
Sitting Allowance	3,693,000	2,940,000
Other Committee Expenses	1,128,900	1,102,900
Sub Total	4,821,900	4,042,900
B. Constituency Oversight Committee		
Allowances	-	-
Other Committee Expenses	-	-
Sub Total	-	-
Total (A+B)	4,821,900	4,042,900

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6. Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, Supplies and Services		
Electricity	60,000	60,000
Water & Sewerage Charges	33,000	-
Communication, Supplies and Services		
Telephone, Telex, Facsimile and Mobile Phone Service	68,200	19,500
Internet Connections	8,000	12,000
Courier and Postal Services	159,370	58,530
Domestic Travel and Subsistence		
Travel Costs (Airlines, Bus, Railway, Mileage Allowances)	68,200	52,000
Accommodation - Domestic Travel	8,000	55,200
Daily Subsistence Allowance	159,370	182,500
Printing, Advertising and Information Supplies & Services		
Publishing and Printing Services	132,300	73,860
Subscriptions to Newspapers, Magazines and Periodicals	35,000	7,320
Advertising, Awareness and Publicity Campaigns	95,000	70,000
Training Expenses		
Travel Allowance	553,700	195,900
Remuneration of Instructors and Contract Based Training Services	150,000	76,700
Production and Printing of Training Materials	400,000	153,340
Hire of Training Facilities and Equipment	414,500	348,000
Accommodation Allowance	97,200	200,000
Hospitality Supplies and Services		
Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	579,980	110,010
Insurance Costs		
Motor Vehicle Insurance	150,000	0
Specialised Materials and Services		
Purchase of Uniforms and Clothing - Staff	50,000	50,000
Office and General Supplies and Services		
General Office Supplies (Papers, Pencils, Forms, Small Office Equipment etc.)	402,650	290,612
Supplies and Accessories for Computers and Printers	394,060	48,000

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Description	2023-2024	2022-2023
	Kshs	Kshs
Sanitary and Cleaning Materials, Supplies and Services	50,000	
Fuel , Oil & Lubricants		
Refined Fuels and Lubricants for Transport	800,000	590,000
Other Operating Expenses		
Bank Service Commission and Charges	20,886	23,505
Contracted Guards and Cleaning Services	336,000	336,000
Routine Maintenance - Vehicles and Other Transport Equipment		
Maintenance Expenses - Motor Vehicles	703,634	232,401
Routine Maintenance- Other Assets		
Maintenance of Office Furniture and Equipment	20,000	
Maintenance of Buildings and Stations - Non-Residential	37,540	13,250
Total	6,835,270	3,258,628

7. Transfer to Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Primary Schools (See Attached List)	53,012,000	24,042,207
Transfers to Secondary Schools (See Attached List)	32,500,000	11,724,654
Transfers to Tertiary Institutions (See Attached List)	8,900,000	-
Total	94,412,000	35,766,861

8. Other Grants and Other Transfers

Description	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary Schools (See Attached List)	40,001,322	24,478,880
Bursary - Tertiary Institutions (See Attached List)	25,657,669	14,702,500
Bursary - Special Schools (See Attached List)	450,000	780,000
Bursary- Education Support Programmes	-	-
Social Security Programmes (NHIF)	-	-
Security Projects (See Attached List)	20,000,000	1,950,000
Sports Projects (See Attached List)	700,000	-
Environment Projects (See Attached List)	2,100,000	600,000
Emergency Projects (See Attached List)	10,910,000	-
Roads Projects (See Attached List)	-	-
Total	99,818,991	42,511,380

9. Acquisition of Assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	500,000	-
Purchase of Vehicles and other Transport Equipment	-	-
Overhaul of Vehicles and other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and other ICT Assets	300,000	-
Purchase of Specialised Plant, Equipment and Machinery	300,000	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	1,100,000	2022-2023

10. Other Payments

Description	2023-2024	2022-2023
	Kshs	Kshs
Strategic Plan	2,000,000	-
ICT Hubs	-	-
Others (specify)	-	-
Total	2,000,000	-

11. Cash and Cash Equivalents

Name of Bank, Account No. & Currency	2023-2024	2022-2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)	(30/6/2024)	(30/6/2023)
Kasipul NG-CDF (Operational Account) Kenya Commercial Bank, Oyugis Branch A/C No. 1146215614	14,908,756.75	26,919,680
Kasipul NG-CDF (Gratuity Account) Kenya Commercial Bank, Oyugis Branch A/C No. 1153072653	1,031,324.00	-
	15,940,080.75	26,919,680
11 B: Cash on Hand		
Location 1	-	-
Other Locations (specify)	-	-
Total	-	-

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12. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Total		7,531,900	7,531,900	0

13. Retention

Retention	2023-2024	2022-2023
	Kshs	Kshs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D = A+B-C	-	-

Retentions Aging Analysis.

Retention	2023-2024 Kshs	% of the total Retention	2022-2023 Kshs	% of the total Retention
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	-	-	-

14. Gratuity

Gratuity	2023-2024 Kshs	2022-2023 Kshs
Gratuity as at 1st July (A)	442,872	-
Gratuity held during the year (B)	588,452	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	1,031,324	-

Gratuity Aging Analysis

Gratuity	2023-2024 Kshs	% of the total Gratuity	2022-2023 Kshs	% of the total Gratuity
Under one year	588,452	57.05791778	-	%
1-2 years	442,872	42.94208222	-	%
2-3 years	0	0	-	%
Over 3 years	0	0	-	%
Total	1,031,324	100	-	-

15. Fund Balance B/F

	2023-2024 (1 st July 2023)	2022-2023 (1 st July 2022)
	Kshs	Kshs
Bank Accounts	26,919,680.45	28,451,333
Cash In Hand		-
Imprest		-
Total		-
Less		-
Payables - Retention		-
Payables - Gratuity		-
Fund Balance Brought Forward	26,919,680.45	28,451,333

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

	Balance b/f FY 2022/2023 as per Audited Financial Statements	Adjustments	Adjusted Balance** BF FY 2023/2024
Description of the Error	Kshs	Kshs	Kshs
Bank Account Balances	-	442,872	-
Cash in Hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	(442,872)	-
Others (specify)	-	-	-
Total	-	-	-

** The adjusted balances are not carried down on the face of the financial statement.
 (Entity to provide disclosure on the adjusted amounts)

17. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	Kshs	Kshs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D-A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	Kshs	Kshs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	1,031,324	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	1,031,324	-
Net changes in Accounts Payables D-A	1,031,324	-

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

	2023-2024	% of the Total	2022-2023	% of the Total
Under one year	588,452	57.05791778	-	%
1-2 years	442,872	42.94208222	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	1,031,324	100	-	

19.2: Pending Staff Payables (See Annex 2)

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Staff	-	-
Others (specify)	-	-
Total	-	-

Aging Analysis for staff Payables

	2023-2024	% of the Total	2022-2023	% of the Total
Under one year	-	-	-	%
1-2 years	-	-	-	%
2-3 years	-	-	-	%
Over 3 years	-	-	-	%
Total	-	-	-	

19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of Employees	3,189,780	1,981,545
Committee Expenses	5,667,335	6,537,235
Use of Goods and Services	6,567,506	6,372,694
Amounts Due to Other Government Entities	34,408,733	32,300,000
Amounts Due to Other Grants and Other Transfers	24,571,945	46,711,688
Acquisition of Assets	-	1,100,000
Other Payments (Specify)	1,000,000	2,000,000
AIA	186,000	93,000
Funds Pending Approval	-	
Total	75,591,300	97,096,163

19.4: PMC Account Balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC Account Balances	45,499,076	24,642,662
Total	45,499,076	24,642,662

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19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting Allowance of Committee Members During the Year	3,693,000	2,940,000
Transaction with the NG-CDF Board		
Receipts from the NG-CDF Board During the Year	200,176,482	87,000,000
Total	203,869,482	89,940,000

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20. Annexes

Annex: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of Buildings					
1.					
2.					
Sub-Total					
Construction of Civil Works					
3.					
4.					
5.					
Sub-Total					
Supply of Goods					
6.					
7.					
Sub-Total					
Supply of Services					
8.					
Sub-Total					
Grand Total					

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Annex 2: Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3: Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023/24	Outstanding Balance 2022/23	Comments
Compensation of Employees				
Compensation of Employees	Payments of all benefits accruing to the NG-CDFC Staff	1,494,580	1,981,545	Cash book closing balance
Compensation of Employees	Payments of all benefits accruing to the NG-CDFC Staff	1,695,200		Funds not disbursed by the NG-CDF Board
Sub-Total		3,189,780	1,981,545	
Committee Expenses				
Committee Expenses	Payment of committee sitting allowances and other allowances to NG-CDFC members	2,191,335	1,311,235	Cash book closing balance
Committee Expenses	Payment of committee sitting allowances and other allowances to NG-CDFC members	3,176,000	4,926,000	Funds not disbursed by the NG-CDF Board
Sub-Total		5,367,335	6,237,235	
Use of Goods & Services				
Use of Goods & Services	Payment office, M&E and capacity building utilities	4,282,862.45	1,681,394	Cash book closing balance
Use of Goods & Services	Payment office, M&E and capacity building utilities	2,084,644	4,491,300	Funds not disbursed by the NG-CDF Board
Sub-Total		6,367,506.45	6,172,694	
Amounts due to other Government entities				
Atono Primary School	Construction to completion of 1 classroom	1,184,733		Funds not disbursed by the NG-CDF Board
Nyabola Primary School	Construction to completion of 1 classroom	1,178,000		Funds not disbursed by the NG-CDF Board

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Name	Brief Transaction Description	Outstanding Balance 2023/24	Outstanding Balance 2022/23	Comments
Kwoyo Primary School	Construction to completion of 2 classrooms	2,356,000		Funds not disbursed by the NG-CDF Board
Kamuga Primary School	Construction to completion of 2 classrooms	2,356,000		Funds not disbursed by the NG-CDF Board
Kotieno Primary School	Construction to completion of 2 classrooms	2,356,000		Funds not disbursed by the NG-CDF Board
Mithui Primary School	Construction to completion of 1 classroom	1,178,000		Funds not disbursed by the NG-CDF Board
Kalanding Mixed Secondary School	Purchase of a 46 seater school bus	8,900,000		Funds not disbursed by the NG-CDF Board
Nyabola Mixed Secondary School	Purchase of a 46 seater school bus	8,900,000		Funds not disbursed by the NG-CDF Board
Agoro Sare Mixed Secondary School	Construction to completion of a 150 capacity multipurpose hall	6,000,000		Funds not disbursed by the NG-CDF Board
Otula Primary School	Drilling and equipping of water borehole to completion		3,700,000	Funds not disbursed by the NG-CDF Board
Kalando Mixed Secondary School	Purchase of a 46 seater school bus fitted seats to cater for PWDs through one-off purchase basis		8,900,000	Funds not disbursed by the NG-CDF Board
Sino SDA Mixed Secondary School	Purchase of a 46 seater school bus fitted seats to cater for PWDs through one-off purchase basis		8,900,000	Funds not disbursed by the NG-CDF Board
KMTC Rachuonyo	Purchase of a 46 seater school bus fitted seats to cater for PWDs through one-off purchase basis		8,900,000	Funds not disbursed by the NG-CDF Board
Nyatwere Primary School	Renovation to completion of 3 classrooms: Plastering, roof replacement, floor tiling, fittings and painting		1,200,000	Cash book closing balance

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Name	Brief Transaction Description	Outstanding Balance 2023/24	Outstanding Balance 2022/23	Comments
Mawira Mixed Secondary School	Construction to completion of 6 doors pit latrines with two door catering for the PWDs with hand washing facility		700,000	Cash book closing balance
Sub-Total		34,408,733	32,300,000	
Amounts due to other grants and other transfers				
Emergency Reserve	Emergency reserve for urgent and unforeseen need for expenditure	0.30	1,059,215	Cash book closing balance
Emergency Reserve	Emergency reserve for urgent and unforeseen need for expenditure	7,647,966	13,769,182	Funds not disbursed by the NG-CDF Board
Bursary - Secondary Schools	Fees payments for needy students in secondary schools	15,679	2,837,322	Cash book closing balance
Bursary - Secondary Schools	Fees payments for needy students in secondary schools		1,800,000	Funds not disbursed by the NG-CDF Board
Bursary - Tertiary Institutions	Fees payments for needy students in tertiary institutions	728,300	2,885,969	Cash book closing balance
Bursary - Tertiary Institutions	Fees payments for needy students in tertiary institutions	3,000,000	4,500,000	Funds not disbursed by the NG-CDF Board
Bursary - Special schools	Fees payments for needy students in special schools	220,000	70,000	Cash book closing balance
Bursary - Special schools	Fees payments for needy students in special schools		300,000	Funds not disbursed by the NG-CDF Board
NG-CDFC Social Security Programme	Provision of annual medical insurance cover for vulnerable families	3,990,000	3,990,000	Funds not disbursed by the NG-CDF Board
NG-CDFC Social Security Programme	Provision of annual medical insurance cover for vulnerable families	3,990,000		Cash book closing balance
Oyugis Town Chiefs Office	Renovation to completion of 5 roomed office	1,200,000		Funds not disbursed by the NG-CDF Board
Mititi Primary School	Purchase & installation of 10M ³ water	310,000		Funds not disbursed by

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Name	Brief Transaction Description	Outstanding Balance 2023/24	Outstanding Balance 2022/23	Comments
	tank at Kshs. 250,000 and planting of 300 tree seedlings at Kshs.60,000			the NG-CDF Board
Nyanduma Primary School	Purchase & installation of 10M ³ water tank at Kshs. 250,000 and planting of 300 tree seedlings at Kshs.60,000	310,000		Funds not disbursed by the NG-CDF Board
Nyangiela Primary School	Purchase & installation of 10M ³ water tank at Kshs. 250,000 and planting of 300 tree seedlings at Kshs.60,000	310,000		Funds not disbursed by the NG-CDF Board
Mithui Primary School	Purchase & installation of 10M ³ water tank at Kshs. 250,000 and planting of 300 tree seedlings at Kshs.60,000	310,000		Funds not disbursed by the NG-CDF Board
Agoro Sare Primary School	Purchase & installation of 10M ³ water tank at Kshs. 250,000 and planting of 300 tree seedlings at Kshs.60,000	310,000		Funds not disbursed by the NG-CDF Board
Oyugis Primary School	Purchase & installation of 10M ³ water tank at Kshs. 250,000 and planting of 300 tree seedlings at Kshs.60,000	310,000		Funds not disbursed by the NG-CDF Board
Kisuri Primary School	Purchase & installation of 10M ³ water tank at Kshs. 250,000 and planting of 300 tree seedlings at Kshs.60,000	310,000		Funds not disbursed by the NG-CDF Board
Nyafare Primary School	Purchase & installation of 10M ³ water tank at Kshs. 250,000 and planting of 300 tree seedlings at Kshs.60,000	310,000		Funds not disbursed by the NG-CDF Board
Kalanding Foot Ball Team	Purchase of sports uniform & equipment	125,000		Cash book closing balance
Nyimbi Net Ball Club	Purchase of sports uniform & equipment	100,000		Cash book closing balance
King Star Foot Ball Club	Purchase of sports uniform & equipment	125,000		Cash book closing balance

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Name	Brief Transaction Description	Outstanding Balance 2023/24	Outstanding Balance 2022/23	Comments
Mithui Foot Ball Club	Purchase of sports uniform & equipment	125,000		Cash book closing balance
Kawaindi Net Ball Team	Purchase of sports uniform & equipment	100,000		Cash book closing balance
Wire Foot Ball Club	Purchase of sports uniform & equipment	125,000		Cash book closing balance
Uzima Foot Ball Team	Purchase of sports uniform & equipment	125,000		Cash book closing balance
Sino Net Ball Club	Purchase of sports uniform & equipment	100,000		Cash book closing balance
God Nyango Foot Ball Club	Purchase of sports uniform & equipment	125,000		Cash book closing balance
Nyalgosi Foot Ball Team	Purchase of sports uniform & equipment	125,000		Cash book closing balance
Onyigo Foot Ball Team	Purchase of sports uniform & equipment	125,000		Cash book closing balance
East Kamagak Chiefs Office	Construction to completion of 150 persons capacity chief's office hall to completion		3,000,000	Cash book closing balance
Sino Kagola Chiefs Office	Construction to completion of 150 persons capacity chief's office hall to completion		3,000,000	Cash book closing balance
Kawere East Assistant Chiefs Office	Construction to completion of 150 persons capacity chief's office hall to completion		3,000,000	Cash book closing balance
Kachien North Chiefs Office	Construction to completion of 150 persons capacity chief's office hall to completion		3,000,000	Cash book closing balance
Regional Sports	Facilitate regional sports tournament in		350,000	Funds not disbursed by

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Name	Brief Transaction Description	Outstanding Balance 2023/24	Outstanding Balance 2022/23	Comments
Tournament	partnership with other Constituencies within the Region.			the NG-CDF Board
Constituency Sports Tournament	Organize constituency sports tournament whereby the winning team will proceed to regional level		350,000	Funds not disbursed by the NG-CDF Board
Kalanding Foot Ball Team	Purchase of sports uniform & equipment		125,000	Funds not disbursed by the NG-CDF Board
Nyimbi Net Ball Club	Purchase of sports uniform & equipment		100,000	Funds not disbursed by the NG-CDF Board
King Star Foot Ball Club	Purchase of sports uniform & equipment		125,000	Funds not disbursed by the NG-CDF Board
Mithui Foot Ball Club	Purchase of sports uniform & equipment		125,000	Funds not disbursed by the NG-CDF Board
Kawaindi Net Ball Team	Purchase of sports uniform & equipment		100,000	Funds not disbursed by the NG-CDF Board
Wire Foot Ball Club	Purchase of sports uniform & equipment		125,000	Funds not disbursed by the NG-CDF Board
Uzima Foot Ball Team	Purchase of sports uniform & equipment		125,000	Funds not disbursed by the NG-CDF Board
Sino Net Ball Club	Purchase of sports uniform & equipment		100,000	Funds not disbursed by the NG-CDF Board
God Nyango Foot Ball Club	Purchase of sports uniform & equipment		125,000	Funds not disbursed by the NG-CDF Board
Nyalgosi Foot Ball Team	Purchase of sports uniform & equipment		125,000	Funds not disbursed by the NG-CDF Board
Onyigo Foot Ball Team	Purchase of sports uniform & equipment		125,000	Funds not disbursed by the NG-CDF Board
Nyakiya Primary School	Purchase & Installation of 10M ³ water tank		250,000	Funds not disbursed by the NG-CDF Board

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Name	Brief Transaction Description	Outstanding Balance 2023/24	Outstanding Balance 2022/23	Comments
Ondiko Primary School	Purchase & Installation of 10M ³ water tank		250,000	Funds not disbursed by the NG-CDF Board
Got Kagumbo Primary School	Purchase & Installation of 10M ³ water tank		250,000	Funds not disbursed by the NG-CDF Board
Bonge Primary School	Purchase & Installation of 10M ³ water tank		250,000	Funds not disbursed by the NG-CDF Board
St. Charles Kauko Primary School	Purchase & Installation of 10M ³ water tank		250,000	Funds not disbursed by the NG-CDF Board
Migwa Primary School	Purchase & Installation of 10M ³ water tank		250,000	Funds not disbursed by the NG-CDF Board
Sub-Total		24,571,945.30	46,711,688	
Acquisition of assets	Purchase of 2 printers and 2 laptops		300,000	Cash book closing balance
Sub-Total			300,000	
Oversight Committee Expenses	Payment of COC Allowances and Utilities	500,000		Cash book closing balance
Oversight Committee Expenses	Payment of COC Allowances and Utilities		500,000	Funds not disbursed by the NG-CDF Board
Sub-Total		500,000	500,000	
Others (specify)				
Kodera North ICT Hub	Maintenance of ICT Hub computers, payment of internet connectivity and electricity costs	250,000		
Oyugis Town ICT Hub	Maintenance of ICT Hub computers, payment of internet connectivity and electricity costs	250,000		
East Kamagak ICT Hub	Maintenance of ICT Hub computers, payment of internet connectivity and	250,000		

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Name	Brief Transaction Description	Outstanding Balance 2023/24	Outstanding Balance 2022/23	Comments
	electricity costs			
Kachien South ICT Hub	Maintenance of ICT Hub computers, payment of internet connectivity and electricity costs	250,000		
Kasipul NG-CDF Office	Gate installation & sentry box construction 300,000, land scaping 67M×37M 150,000, and generator installation 350,000		800,000	Cash book closing balance
Kasipul NGCDF Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Kasipul Constituency Strategic plan for the period between 2023-2027		2,000,000	Funds not disbursed by the NG-CDF Board
Sub-Total		1,000,000	2,800,000	
Funds Pending Approval				
AIA		186,000	93,000	
Sub-Total		186,000	93,000	
GRAND TOTAL		75,591,300	97,096,162	

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Annex 4: Summary of Fixed Asset Register

Asset Class	Historical Cost B/F (Kshs) 2022/23	Additions During the Year (Kshs)	Disposals During the Year (Kshs)	Historical Cost (Kshs) At Year End 2023/24
Land	-	-	-	-
Buildings and Structures	5,762,239	500,000	-	6,262,239
Transport Equipment	13,057,402	-	-	13,057,402
Office equipment, Furniture and Fittings	1,743,271	-	-	1,743,271
ICT Equipment, Software and other ICT Assets	1,126,634	300,000	-	1,426,634
Other Machinery and Equipment	20,880,000	300,000	-	21,180,000
Heritage and Cultural Assets	-	-	-	-
Intangible Assets	-	-	-	-
Total	42,569,546	1,100,000	-	43,669,546

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Annex 5: PMC Bank Balances as at 30th June 2024

PMC	Bank	Account Number	Account Balance as at 30th June 2024	Account Balance as at 30th June 2023
Agawo Primary School	KCB-Oyugis Branch	1119608104	117,040	240
Agoro Sare Mixed Secondary School	KCB-Oyugis Branch	1145029345	796,813	9,191
Agoro Sare Primary School	KCB-Oyugis Branch	1173477268	2,357,771	2,001
Alero Nanga Primary School	KCB-Oyugis Branch	1120031826	6,104	1,501,711
Aolo Girls Secondary School	KCB-Oyugis Branch	1133905706	5,327	1,125
Aolo Net Ball Club	KCB-Oyugis Branch	1283207680	758	758
Aramo Primary School	KCB-Oyugis Branch	1134941218	1,170	1,170
Atono Primary School	KCB-Oyugis Branch	1264217811	847	847
Awuoro Primary School	KCB-Oyugis Branch	1120089395	43,109	53,109
Bonge Primary School	KCB-Oyugis Branch	1112881751	3,635	48,635
Buoye Mixed Secondary School	KCB-Oyugis Branch	1130657655	1,355	1,355
Buoye Primary School	KCB-Oyugis Branch	1135622477	1,045	1,045
Dol Kodera Primary School	KCB-Oyugis Branch	1130619567	567,779	7,212
Dol Mixed Secondary School	KCB-Oyugis Branch	1236544617	1,490	1,611
East Kamagak Chiefs Office	KCB-Oyugis Branch	1137005858	7,715	0
Eng. Peter Owidi Nyahera Girls Secondary School	KCB-Oyugis Branch	1114160822	20,314	541,964
God Agulu Mixed Secondary School	KCB-Oyugis Branch	1197570012	625	625
God Agulu Primary School	KCB-Oyugis Branch	1265146497	120,694	3,894
God Nyango Foot Ball Club	KCB-Oyugis Branch	1283441667	1,275	1,275

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PMC	Bank	Account Number	Account Balance as at 30th June 2024	Account Balance as at 30th June 2023
Got Kagumbo Primary School	KCB-Oyugis Branch	1318695384	1,013	0
Kachien North Chief's Office	KCB-Oyugis Branch	1317471652	1,351	0
Kachien North Assistant Chief's Office	KCB-Oyugis Branch	1267339977	14,718	1,351
Kachien South Assistant Chief's Office	KCB-Oyugis Branch	1279302607	2,308	2,308
Kachien South Chiefs Office	KCB-Oyugis Branch	1225987466	1,338	754,338
Kachieng Assistant Chief's Office	KCB-Oyugis Branch	1278891897	1,435	1,435
Kachieng Mixed Secondary School	KCB-Oyugis Branch	1114027375	1,651	1,651
Kadel Kamidigo Assistant Chief's Office	KCB-Oyugis Branch	1265226350	2,674	2,674
Kalanding Mixed Secondary School	KCB-Oyugis Branch	1136546421	47,153	47,153
Kalando Mixed Secondary School	KCB-Oyugis Branch	1225906237	16,384	6,384
Kalando Primary School	KCB-Oyugis Branch	1102047236	883	883
Kaluoch Primary School	KCB-Oyugis Branch	1131198972	1,184,384	6,984
Kamiyawa Assistant Chief's Office	KCB-Oyugis Branch	1280580887	2,770	2,770
Kamuga Primary School	KCB-Oyugis Branch	1156677173	62,860	62,860
Kamuma Assistant Chief's Office	KCB-Oyugis Branch	1230618821	485	466
Kanga Omuga Primary School	KCB-Oyugis Branch	1130717097	5,003,849	4,424
Karabach Assistant Chief's Office	KCB-Oyugis Branch	1264158459	4,055	4,055
Karabok Mixed Secondary School	KCB-Oyugis Branch	1136802169	2,993,035	652,938
Karabok Primary School	KCB-Oyugis Branch	1134956770	1,202,356	4,456
Kasimba Assistant Chief's Office	KCB-Oyugis Branch	1266405909	75	75

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PMC	Bank	Account Number	Account Balance as at 30th June 2024	Account Balance as at 30th June 2023
Kasimba Lwala Primary School	KCB-Oyugis Branch	1296909441	1,115	1,115
Kasimba Primary School	KCB-Oyugis Branch	1326497286	2,368,402	0
Katanga Primary School	KCB-Oyugis Branch	1135336504	3,460	3,460
Katanga Volley Ball Club	KCB-Oyugis Branch	1283181835	1,275	1,275
Kawere East Assistant Chiefs Office	KCB-Oyugis Branch	1263940056	11,252	100
Kawere West Assistant Chief's Office	KCB-Oyugis Branch	1280095733	3,036	3,036
Kawino Assistant Chief's Office	KCB-Oyugis Branch	1277227012	2,679	736
King Star Foot Ball Club	KCB-Oyugis Branch	1283284707	1,275	1,275
Kisuri Primary School	KCB-Oyugis Branch	1153547376	1,980	1,980
Kochich Assistant Chief's Office	KCB-Oyugis Branch	1280292237	400	400
Kodera North Chief's Office	KCB-Oyugis Branch	1267544406	1,542	5,870
Kogwang Primary School	KCB-Oyugis Branch	1137157348	9,489	9,489
Kokal Assistant Chief's Office	KCB-Oyugis Branch	1274615895	2,622	2,622
Kokech Resource Centre	KCB-Oyugis Branch	1184137226	1,145	1,145
Kombaka Primary School	KCB-Oyugis Branch	1135373531	21,412	21,412
Konuonga Chief's Office	KCB-Oyugis Branch	1286956625	1,295	1,295
Kosele Primary School	KCB-Oyugis Branch	1197754687	1,182,547	2,000,000
Kosele Mixed Secondary School	KCB-Oyugis Branch	1143650433	7,580	7,701
Kosira Primary School	KCB-Oyugis Branch	1143442423	640	640
Kotieno Kochich Assistant Chief's Office	KCB-Oyugis Branch	1280292237	400	400

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PMC	Bank	Account Number	Account Balance as at 30th June 2024	Account Balance as at 30th June 2023
Kotieno Konuonga Assistant Chiefs Office	KCB-Oyugis Branch	1265474540	527	527
Kotieno Primary School	KCB-Oyugis Branch	1135054126	3,419	3,419
Kowidi Chief's Office	KCB-Oyugis Branch	1252095821	4,540	4,540
Kwoyo Oyugis Mixed Secondary School	KCB-Oyugis Branch	1144879965	1,740	1,740
Kwoyo Primary School	KCB-Oyugis Branch	1136480218	12,241	12,241
Magungu Primary School	KCB-Oyugis Branch	1130691411	650,424	654
Mang'ang'a Primary School	KCB-Oyugis Branch	1134941072	4,186	4,186
Masanga Primary School	KCB-Oyugis Branch	1237037115	403,160	3,390
Mawira Mixed Secondary School	KCB-Oyugis Branch	1286477212	3,532	385
Migwa Primary School	KCB-Oyugis Branch	1134380518	3,720	0
Mirondo Primary School	KCB-Oyugis Branch	1145276350	5,082	5,082
Mithui Foot Ball Club	KCB-Oyugis Branch	1283241021	1,275	1,275
Mithui Mixed Secondary School	KCB-Oyugis Branch	1316511448	32,395	2,000,000
Mithui Primary School	KCB-Oyugis Branch	1137462906	10,879	1,530
Mititi Mixed Secondary School	KCB-Oyugis Branch	1172876959	287	2,076
Mititi Primary School	KCB-Oyugis Branch	1135280339	1,277,490	7,944
Miyawa Foot Ball Club	KCB-Oyugis Branch	1283232839	1,275	1,275
Mumbo Primary School	KCB-Oyugis Branch	1112934804	117,850	1,250
Ngulu Primary School	KCB-Oyugis Branch	1183135092	8,919	3,704,499
North Kamagak Chief's Office	KCB-Oyugis Branch	1150177233	4,502	4,502

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PMC	Bank	Account Number	Account Balance as at 30th June 2024	Account Balance as at 30th June 2023
Nyabola Mixed Secondary School	KCB-Oyugis Branch	1144294754	8,398	8,398
Nyafare Primary School	KCB-Oyugis Branch	1134959850	4,894	1,600,000
Nyafare Mixed Secondary School	KCB-Oyugis Branch	1136848207	6,454	4,894
Nyagowa Lutheran Mixed Secondary School	KCB-Oyugis Branch	1118810449	3,590	3,590
Nyagowa Primary School	KCB-Oyugis Branch	1130565955	708,007	4,947
Nyahera Primary School	KCB-Oyugis Branch	1322974381	936,805	0
Nyaingu Primary School	KCB-Oyugis Branch	1156882125	1,855	1,855
Nyakiya Primary School	KCB-Oyugis Branch	1136574026	14,895	12,905
Nyalenda Chiefs Office	KCB-Oyugis Branch	1237777224	406	406
Nyalenda Mixed Secondary School	KCB-Oyugis Branch	1120582067	1,844,705	1,182
Nyalenda Prprimary School	KCB-Oyugis Branch	1272833992	66	66
Nyalgosi Primary School	KCB-Oyugis Branch	1135000964	3,391	810,546
Nyambare Mixed Secondary School	KCB-Oyugis Branch	1130736989	559	680
Nyandiwa Mixed Secondary School	KCB-Oyugis Branch	1264016522	2,480	2,480
Nyandiwa Primary School	KCB-Oyugis Branch	1326549545	1,230,750	0
Nyangiela Mixed Secondary School	KCB-Oyugis Branch	1226630316	978	978
Nyangiela Primary School	KCB-Oyugis Branch	1167268962	3,326	11,176
Nyatindo Mixed Secondary School	KCB-Oyugis Branch	1131248589	1,679	1,679
Nyatindo Primary School	KCB-Oyugis Branch	1236441184	630	630
Nyatwere Foot Ball Club	KCB-Oyugis Branch	1283241145	1,275	1,275

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PMC	Bank	Account Number	Account Balance as at 30th June 2024	Account Balance as at 30th June 2023
Nyatwere Primary School	KCB-Oyugis Branch	1113318082	143,120	25,370
Nyimbi Net Ball Club	KCB-Oyugis Branch	1283351277	1,275	1,275
Obisa Assistant Chief's Office	KCB-Oyugis Branch	1264855192	30	30
Obisa Mixed Secondary School	KCB-Oyugis Branch	1120432111	509,497	9,497
Obisa Primary School	KCB-Oyugis Branch	1129625745	123,211	6,111
Ochunyno Primary School	KCB-Oyugis Branch	1134973373	2,114	2,114
Ojwando Primary School	KCB-Oyugis Branch	1183890249	5,296	1,196
Ombek Lutheran Mixed Secondary School	KCB-Oyugis Branch	1130657124	184	184
Omolo Mado Primary School	KCB-Oyugis Branch	1111275394	6,231	3,881
Ondiko Primary School	KCB-Oyugis Branch	1137458585	4,330	2,330
Ondiwa Gamba Primary School	KCB-Oyugis Branch	1211474534	5,560	5,560
Opondo Primary School	KCB-Oyugis Branch	1130812693	1,597,144	30,374
Otula Primary School	KCB-Oyugis Branch	1121407226	5,578	714
Oyugis AP Line	KCB-Oyugis Branch	1184024316	3,513	3,513
Oyugis Primary School	KCB-Oyugis Branch	1168304997	4,363,188	685
Oyugis United Foot Ball Club	KCB-Oyugis Branch	1283232871	1,275	1,275
Rachuonyo KMTTC	KCB-Oyugis Branch	1174369752	12,796	7,783
Rachuonyo South SC Director of Education	KCB-Oyugis Branch	1289559333	5	5
Rachuonyo TTI	KCB-Oyugis Branch	1285359771	3,015	3,015
Ranyienya Primary School	KCB-Oyugis Branch	1264544383	7,015	4,415

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PMC	Bank	Account Number	Account Balance as at 30th June 2024	Account Balance as at 30th June 2023
Rawinji Primary School	KCB-Oyugis Branch	1211492621	9,716	1,601,441
Rongo Primary School	KCB-Oyugis Branch	1226463290	568,470	1,870
Saye Mixed Secondary School	KCB-Oyugis Branch	1113779896	458,900	7,435
Saye Primary School	KCB-Oyugis Branch	1130101754	5,162	5,162
Simbiri Primary School	KCB-Oyugis Branch	1144166888	403,900	3,700,700
Sino DOH Primary School	KCB-Oyugis Branch	1120221056	1,180,037	2,267
Sino Kagola Assistant Chiefs Office	KCB-Oyugis Branch	1263958419	3,500,078	308
Sino Kagola Chiefs Office	KCB-Oyugis Branch	1317895215	10,123	0
Sino Net Ball Club	KCB-Oyugis Branch	1283284782	758	758
Sino SDA Mixed Secondary School	KCB-Oyugis Branch	1114305251	9,176	113
St. Anne Ojwando Mixed Secondary School	KCB-Oyugis Branch	1172695873	292	780
St. Charles Kauko Primary School	KCB-Oyugis Branch	1136994319	1,185,378	6,388
St. Josephs Sino Mixed Secondary School	KCB-Oyugis Branch	1114205966	930	930
St. Peters Kotieno Mixed Secondary School	KCB-Oyugis Branch	1114215775	660,193	4,705,709
St. Teresa's Nyalgosi Secondary School	KCB-Oyugis Branch	1120305810	1,454	1,454
Waradho Foot Ball Club	KCB-Oyugis Branch	1283232855	1,275	1,275
Waradho Primary School	KCB-Oyugis Branch	1273978943	48,059	440
Wirabuor Primary School	KCB-Oyugis Branch	1135273170	2,603	355,259
Wire Foot Ball Club	KCB-Oyugis Branch	1283232863	1,275	1,275
Wire Mixed Secondary School	KCB-Oyugis Branch	1156738873	835	835

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PMC	Bank	Account Number	Account Balance as at 30th June 2024	Account Balance as at 30th June 2023
Wire Special School	KCB-Oyugis Branch	1264694350	14,510	14,510
Yadh Welo Primary School	KCB-Oyugis Branch	1134491964	4,998,810	310
Yala Kotieno Mixed Secondary School	KCB-Oyugis Branch	1184414416	97,000	97,000
Total			45,499,076	24,642,662

Annex 6: Progress On Follow Up of Auditor Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor and subsequent progress made on the resolution of the issues.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management Comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/HBRO/KASIPUL /2022/2023/(23)	<p>Unsupported PMCs Balances Note 19.4 and Annex 54 to the financial statements reflects Project Management Committee (PMC) bank balances totalling Kshs. 24,642,662. However, the cash books bank reconciliation statements and certificates of the bank balances for the individual PMC accounts were not provided for audit. In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs. 24,642,662 could not be confirmed.</p>	<p>The PMCs bank statements, cash books and bank reconciliation statements were dully availed for audit despite allegation of non-provision</p>	Resolved	
	<p>Budgetary Control and Performance The summary statement of appropriation reflected final budgeted and actual receipts of Kshs.185,627,815 and Kshs. 115,451,333 respectively resulting to a shortfall of Kshs. 70,176,482 (or 37.8%). Similar, the constituency expended Kshs. 85,531,563 against budgeted</p>	<p>This resulted from undisbursed funds of financial year 2020/2021 Kshs. 12,088,879 and financial year 2022/2023 Kshs. 58,087,603 from the NG-CDF Board totalling to Kshs. 70,176,482 plus the cashbook balance as at 30th June, 2022 of Kshs.</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management Comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>expenditure of Kshs. 185,627,815 resulting to under-expenditure of Kshs. 97,096,162 (or 52%) of the budget.</p> <p>The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Kasipul constituency.</p>	<p>26,919,680</p> <p>It is instructive to note that the dates of funding of the two tranches of Kshs. 15,000,00 each and receipt of their respective AIEs during and after closure of the financial year contributed immensely to the cash book closing balance of Kshs. 26,919,680</p>		
	<p>Late Disbursement of Funds from NG-CDF Board</p> <p>NG-CDF Board approved an allocation of Kshs 145,087,603 to Kasipul Constituency. Note 1 to the financial statements reflects that only an amount of Kshs 87,000,000 was disbursed to the constituency during the year.</p> <p>However, the remaining disbursements of Kshs. 58,087,063 for the financial year 2022/2023 and Kshs. 12,088,879 for the financial year 2020/2021 were disbursed on 4th July, 2023</p> <p>Late disbursement could have adverse effects to the implementation of the planned activities and projects</p>	<p>The pending disbursements of Kshs. 58,087,603 for the financial year 2022/ 2023 and Kshs. 12,088,879 for the financial year 2020/2021 were disbursed on 4th July, 2023, and directed towards the respective projects as had been approved by the NG-CDF Board</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management Comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Failure to Implement Projects During the year under review, the Board approved a budget of Kshs. 84,116,861 to implement a total of eighty-nine (47) projects which includes 18 primary schools, 14 Secondary School, 1 Tertiary, 7 Security, and 7 environmental.</p> <p>However, analysis of the status report and code list revealed that only thirty one (31) projects with a budget of Kshs. 38,316,861 were implemented while sixteen (16) projects with a budget of Kshs. 45,800,000 of the budgeted projects were not implemented</p> <p>In the circumstance, it was not possible to confirm whether the public would obtain the value for money for the delayed implementation.</p>	<p>Upon receipt of Kshs. 87,000,000 out of Kshs. 145,087,603 of the total budget for financial year 2022/2023, priority was given to bursaries, projects and partly administrative expenses. The sixteen (16) projects with a budget of Kshs. 45,800,000 of the budgeted projects were not implemented, since the funds had not been availed by the NG-CDF Board during the financial year under audit review.</p> <p>Upon receipt of the pending funds on 4th July, 2023, the projects that had not been implemented by then, have been accordingly implemented</p>	Resolved	



Eunice Irene Awuor
Fund Account Manager.